

**701—7.38 (421,17A) Applicability of rules set forth in Division I of Chapter 7.** Many of the rules governing informal, administrative and judicial review proceedings were not required to be changed by 1998 Iowa Acts, chapter 1202. Accordingly, the following rules are incorporated by reference into this division and will govern their respective topics in relation to proceedings under this division:

- 701—7.4(17A) Computation of time, filing of documents;
- 701—7.5(17A) Form and style of papers;
- 701—7.7(17A) Resolution of tax liability;
- 701—7.18(17A) Interventions;
- 701—7.27(9C,91C) Procedure for nonlocal business entity bond forfeitures;
- 701—7.30(421) Definitions which apply to rule 701—7.31(421) to 701—7.35(421);
- 701—7.31(421) Abatement of unpaid tax;
- 701—7.32(421) Time and place of taxpayer interviews;
- 701—7.33(421) Mailing to the last-known address;
- 701—7.34(421) Power of attorney; and
- 701—7.35(421) Taxpayer designation of tax type and period to which voluntary payments are to be applied.